REMARKS

If there are any additional charges, please charge Deposit Account No. 02-2666.

Respectfully submitted,

BLAKELY, SOKOLOFF, TAYLOR & ZAFMAN LLP

Dated: January 7, 2005

Stephen M. De Klerk

Reg. No. 46,503

12400 Wilshire Blvd. Seventh Floor Los Angeles, CA 90025-1026 (408) 720-8300